

W.P.(MD)No.13309 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 22.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.13309 of 2021

The Regional Provident Fund Commissioner II,
Employees Provident Fund Organisation,
Regional Office,
Lady Doak College Road,
Chokkikulam,
Madurai – 2.

... Petitioner

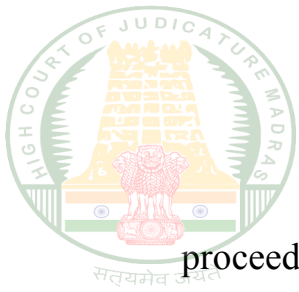
versus

1. The Presiding Officer,
Employee's Provident Fund Appellate Tribunal,
New Delhi.

2. M/s.Dattatreya Textiles Pvt. Limited,
through its Deputy General Manager,
Maruthur Road, Therkkuthuru,
Melur Taluk,
Madurai District.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order of the EPF Appellate Tribunal, i.e. the 1st respondent in the proceedings bearing A.T.A.No.433(13)2012 dated 11.03.2013 and set aside the same and confirm the order passed by the Regional Provident Fund Commissioner-II, Madurai, under Sec.7A(1) of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 in his



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proceedings No.TN/20559/49/Enf.C/Circle 40/2012 dated 02.04.2012.

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For Petitioner : Mr.A.John Xavier

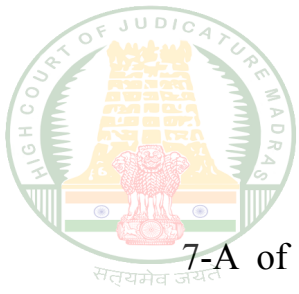
For R1 : Tribunal

For R2 : Mr.C.Karthikeyan

ORDER

This writ petition has been filed by the EPF Authority as against the order of the first respondent/EPF Appellate Tribunal in A.T.A.No.433(13) 2012 dated 11.03.2013.

2. The petitioner/EPF Authority has initiated an assessment proceedings under Section 7-A of the Employees' Provident Fund and Miscellaneous Provisions Act 1952 (hereinafter referred to as 'the Act'), as against the 2nd respondent Management that they have failed to pay contribution to some of the casual employees. The petitioner/EPF Authority has assessed the liability of the 2nd respondent Management under Section 7-A of the Act as Rs.8,24,864/- for the period from July 2008 to March 2010, by assessing the Balance Sheet and Profit & Loss Account of the 2nd respondent Management for the year 2009-2010 and also passed an order under Section 7-A of the Act on 02.04.2012. The order passed under Section

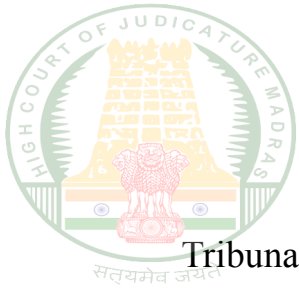


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7-A of the Act has been challenged by the 2nd respondent Management before the 1st respondent/EPF Appellate Tribunal under Section 7-I of the Employees' Provident Fund Act in A.T.A.No.433(13) 2012. The Appellate Tribunal, by order dated 11.03.2013, allowed the appeal filed by the Management that the workers, for whom the contribution has to be paid, have not been identified by the Authority. As against the order of the Appellate Tribunal dated 11.03.2013, the EPF Authority has preferred this writ petition only in the year 2021, ie. after a period of eight years.

3. Even now, the EPF Authority is not having any data with regard to the eligible workers, for whom the contribution under Section 7-A of the Act, has been arrived by the Authority. The 2nd respondent Management has also claimed that they are not having any record as of now.

4. The EPF contribution is for the benefit of workers. The assessment, if any made under Section 7-A of the Act, is for calculating the dues to be paid by the 2nd respondent Management under the EPF Act for the benefit of individual employees. Without identifying the workers, no purpose would be served in entertaining this writ petition. Therefore, this Court is not inclined to interfere with the order of the EPF Appellate



Tribunal.

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5. Accordingly, this writ petition is dismissed. No costs.

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NCC : Yes/No
Index : Yes/No
Internet : Yes/No
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B.PUGALENDHI,J.

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